

THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

UNITED STATES OF AMERICA) Criminal No. 2:24-cr-195
)
)
 v.) (26 U.S.C. § 7206(1))
)
)
JAMES E. FREY, JR.)

INFORMATION

COUNT ONE

The United States Attorney charges:

On or about May 6, 2019, in the Western District of Pennsylvania, the defendant, JAMES E. FREY, JR., a resident of Fayette County, Pennsylvania, willfully made and subscribed and filed and caused to be filed with the Internal Revenue Service a false United States Individual Income Tax Return, Form 1040, for the 2018 year, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That tax return reported taxable income in the amount of \$270,361.00, whereas, as he then and there well knew and believed, the true amount of taxable income was far in excess of the amount reported.

In violation of Title 26, United States Code, Section 7206(1).

COUNT TWO

The United States Attorney further charges:

On or about October 5, 2020, in the Western District of Pennsylvania, the defendant, JAMES E. FREY, JR., a resident of Fayette County, Pennsylvania, willfully made and subscribed and filed and caused to be filed with the Internal Revenue Service a false United States Individual Income Tax Return, Form 1040, for the 2019 year, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That tax return reported taxable income in the amount of \$261,398.00, whereas, as he then and there well knew and believed, the true amount of taxable income was far in excess of the amount reported.

In violation of Title 26, United States Code, Section 7206(1).

COUNT THREE

The United States Attorney further charges:

On or about November 8, 2021, in the Western District of Pennsylvania, the defendant, JAMES E. FREY, JR., a resident of Fayette County, Pennsylvania, willfully made and subscribed and filed and caused to be filed with the Internal Revenue Service a false United States Individual Income Tax Return, Form 1040, for the 2020 year, which was verified by a written declaration that it was made under the penalties of perjury and which he did not believe to be true and correct as to every material matter. That tax return reported taxable income in the amount of \$193,993.00, whereas, as he then and there well knew and believed, the true amount of taxable income was far in excess of the amount reported.

In violation of Title 26, United States Code, Section 7206(1).



ERIC G. OLSCHAN
United States Attorney
IL ID No. 6290382



WILLIAM B. GUAPPONE
Assistant U.S. Attorney
PA ID No. 46075